

Volunteer Quality Alert 2005-04

Subject: Filing Status & Marital Status—The Tax Connection

You may use this document as a job aid to guide you through this tricky area and avoid errors.

Key Challenge: Say “NO” to assumptions! The answers to filing status are obtained through a quality interview with the taxpayer.

General Rule: Determining the correct Filing Status is the cornerstone to an accurate return. The first step in the determination is finding out the taxpayer’s marital status as of the **end of the tax year**, generally for most taxpayers, **December 31st**.

STEP ONE: MARITAL STATUS

- **Single** – unmarried – includes divorced and did not remarry; widowed and did not remarry or never married.
- **Married** – married and living together as husband and wife; considered married by your state’s common – law marriage rules; separated or living apart but not legally separated under a decree of divorce or separate maintenance.

Once the marital status is established, the next steps of the decision tree and interview tips should be followed to determine the correct filing status.

STEP TWO: FILING STATUS (Single – Married Filing Joint – Married Filing Separately – Head of Household – Qualifying Widow/er)

Each Filing Status has specific requirements. Use the Volunteer Reference Guide (Publication 4012) Filing Status decision tree (Page 7) and the Interview Tips (Page 8) to aid in the determination.

An example:

To qualify for the **Head of Household** filing status, taxpayers must be unmarried (single, divorced, or legally separated) on the last day of the year – OR meet the tests for married persons living apart with dependent children (exception if non-custodial parent correctly claims the exemptions) – A ND the taxpayer must have paid more than ½ the cost of keeping up a home that was the main home for more than ½ of the year for the qualifying person (exception dependent parents).

For a training refresher, Volunteers can refer to:

- Publication 678, The Volunteer Assistor’s Guide/Student Text, Lesson 2, Filing Status
- Publication 1155, Instructor’s Guide, Lesson 2, Filing Status, OR
- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax, Part 1 Chapters 2
- The VITA Hotline at 1-800-829-8482.